

JUL

1974

*00016* ST-P

[MISC. PUBS.]



CITY OF

LOS ANGELES, *Ca.*

OFFICE OF THE  
AUDITOR

*Controller.*

Classification of Expenditures

CODE

*1915*



Revised as of February 15th, 1915



## PREFACE

The purpose of this code is to provide a complete classification of the expenditures of the city, through which the cost of the various governmental or administrative units may be accurately determined.

The primary classification is based upon "objects" purchased or acquired, rather than character or purpose of expenditure. This result is accomplished through accounts (with standard designations of code letters) termed "standard accounts."

Further groupings or modifications of these standard accounts (indicated by affixed or prefixed numerals) serve to produce other details as to cost of departmental or subdepartmental units, functional activities, or other features of expense, as explained and defined in the succeeding pages.

The code serves also as a guide for making up the estimates of expenditures under the budget, showing all the items or groups that should be included under each standard account. It serves also as a guide to proper segregation in statements of expenditures.

In the classification of the various commodities, services, benefits, claims, etc., under the various standard accounts, scientific distinctions are of secondary importance. The chief purpose is to establish a definite method by which a uniform classification among the departments may be insured.

Another purpose of this code is to suggest a simple and ready method of supplying accurate information to the officer responsible for thinking about economy and efficiency of work under his control; to make available to those who handle the details of business a "shorthand" method whereby entries may be made on requisitions, orders, invoices, demands, etc. When carried into accounts, these symbols will enable the bookkeeper readily to pick out data relating to each subject on which a report is desired.

The use of a uniform "code" or system of "shorthand" symbols for descriptive purposes not only lessens book-keeping work but very materially reduces the cost of preparing special reports and enables the accounting office to state promptly and accurately the facts relating to each object of expenditure, and also to specify exactly the details which go to make up the analysis.

Digitized by the Internet Archive  
in 2007 with funding from  
Microsoft Corporation

## GENERAL CLASSIFICATION

An asterisk preceding a symbol indicates merely that further subdivisions or definition of that symbol are provided. The asterisk is not a part of the symbol.

- \*A **PERSONAL SERVICES** (salaries, wages and other compensation for personal services currently rendered). (See below.)
- \*B **STRUCTURES AND IMPROVEMENTS** (buildings and non-structural improvements to land). (See p. 4.)
- \*C **CONTRACTUAL SERVICES** (services other than personal). (See p. 5.)
- \*D **REDEMPTION OF DEBT** (refunds, sinking funds and capital outlays for rights). (See p. 5.)
- \*E **EQUIPMENT** (furniture, fixtures, machinery and live stock). (See p. 6.)
- \*F **FIXED CHARGES AND CONTRIBUTIONS** (other than pensions and retirement allowances). (See p. 7.)
- \*L **LAND** (including leaseholds and water rights). (See p. 7.)
- \*M **MATERIALS** (not specifically adapted for use as supplies, equipment, or structures). (See p. 7.)
- \*P **PENSIONS AND RETIREMENT ALLOWANCES**. (See p. 8.)
- \*S **SUPPLIES**. (See p. 8.)
- \*X **LOSSES AND CONTINGENCIES**. (See p. 9.)

### Subdivisions of

#### A

### PERSONAL SERVICES

- A **PERSONAL SERVICES** (salaries, wages and other compensation for personal services currently rendered).—All expenditures for services which are personal in character, that is, which consist in acts of particular persons, performed by virtue of a contract (express or implied), or by virtue of the existence of an official relation, which places the skill or ability of the persons rendering such



service under the continuous direction and control of another (employee or official superior) during the period of service—including:

- AE (extra) Salaries and wages of extra help.
- AF Fees and other compensation for special services (not including juror's or witness fees).
- AH Holiday, Sunday and overtime allowance.
- AJ Juror's fees.
- AP Prizes, trophies, awards, badges and certificates for personal services.
- AR (Regular) Wages of regular employees.
- AS Salaries of regular employees.
- AW Witness fees.
- AX Compensation for services not otherwise classified.

## Subdivisions of

### B

## STRUCTURES AND IMPROVEMENTS

**B STRUCTURES AND IMPROVEMENTS** (buildings and non-structural improvements to land)—All expenditures, whether purchase price for things, or parts of things, or outlay or advances under contract or open market order for the construction of things, or parts of things, not in the state of nature, fixed or built on land, or for alterations made by man to the surface or sub-surface of the earth for whatever purpose, these things, or parts of things, or alterations to land being, or being planned to be finally adapted to continuing use for sheltering supporting, storing, or protecting persons, animals or things, or for improving the natural condition of the earth so as to satisfy human wants—including:

- \*BB Buildings. (See p. 9.)
- \*BC Commemorative and Ornamental Structures, Fences, Trellises, etc. (See p. 10.)
- \*BE Excavations, Embankments and Surfacing. (See p. 10.)
- \*BM Mines, Quarries, Borings, Reservoirs, Wells and Cisterns. (See p. 11.)
- \*BN Non-structural Improvements to Land. (See p. 11.)
- \*BP Piers and Wharves. (See p. 11.)

- \*BR Retaining and Restraining Walls, Dams, Jetties, etc.  
(See p. 12.)
- \*BV Viaducts and Bridges. (See p. 12.)
- BX Special and Miscellaneous Structures and Improve-  
ments.

## Subdivisions of C CONTRACTUAL SERVICES

- C **CONTRACTUAL SERVICES** (services other than personal)—All expenditures for services other than personal—that is, which consist in the results of acts of persons who by contract (express or implied) have undertaken to accomplish such result without giving to another any right to direct or control their ability or skill—including:
- \*CA Advertising and Publication of Notices (service). (See p. 13.)
  - \*CC Communication Service. (See p. 13.)
  - \*CF Freight, Express and Drayage (transportation of things—Service). (See p. 14.)
  - \*CH Furnishing of Heat, Light, Power, Electricity and Water (Service). (See p. 15.)
  - \*CL (Lodging) Subsistence and Support of Persons (service). (See p. 15.)
  - \*CP Printing, Engraving, Lithographing and Binding (service). (See p. 16.)
  - \*CS Subsistence and Care of Animals and Storage and Care of Vehicles (service). (See p. 16.)
  - \*CT Transportation of Persons (service). (See p. 17.)
  - \*CX Special and Miscellaneous Services other than personal.  
(See p. 18.)

## Subdivisions of D REDEMPTION OF DEBT

- D **REDEMPTION OF DEBT** (refunds, sinking funds and capital outlays for rights). All expenditures in the nature

of compensation as purchase price for rights to demand and enforce action by or against agents or trustees, debtors, and owners of property under contracts of sale, and for rights to act under patents and copyrights, and under other privileges granting monopolies; and all expenditures by way of payment of debt (including payments to sinking funds) repayments of deposits, and payments of refunds, awards and indemnities—including:

- \*DD Repayment of Deposits. (See p. 19.)
- \*DL (Loans). Payments of Debt and Payment to Sinking Funds. (See p. 19.)
- \*DP Purchase of Rights to Demand, Control or Enforce Action, or of Rights to Act. (See p. 19.)
- \*DR Refunds, Awards and Indemnities. (See p. 20.)

## Subdivisions of E EQUIPMENT

**E EQUIPMENT** (furniture, fixtures, machinery and live stock)  
—All expenditures, whether purchase price for, or outlays or advance under contract or open market order for the production of, things or parts of things, which are or have been planned to be adapted to continuing use for increasing the efficiency and economy of human effort, or for sheltering, supporting, storing, carrying, or protecting persons, animals, or things (excluding items classified under structures)—including:

- \*EC Caretaking, Property and Life-preserving Equipment. (See p. 20.)
- \*EE Educational, Scientific and Recreational Equipment. (See p. 21.)
- \*EF Furniture and Furnishings. (See p. 22.)
- \*EH Heat, Light, Power, Ventilation, Refrigeration and Electrical Equipment. (See p. 24.)
- \*EL Livestock and Poultry (other than stock purchased for slaughter and zoological stock. (See p. 25.)
- \*EM Military and Police Equipment. (See p. 26.)
- \*EP Production and Construction Equipment. (See p. 26.)
- \*ET Transportation and Conveying and Telephonic and Telegraphic Equipment. (See p. 27.)
- \*EX Special and Miscellaneous Equipment. (See p. 28.)



## Subdivisions of

### F

## FIXED CHARGES AND CONTRIBUTIONS

**F FIXED CHARGES AND CONTRIBUTIONS** (other than pensions and retirement allowance)—All expenditures made to meet fixed charges against the municipality or to aid individuals, establishments, or undertakings (excluding pensions and retirement salaries) or as gifts, including:

- \*FC Contributions (educational and general welfare grants). (See p. 29.)
- \*FF Fees, Licenses, Permits and Privileges. (See p. 29.)
- \*FG Gratuities (burial expenses and providence funds). (See p. 29.)
- \*FJ Insurance and Depreciation Funds. (See p. 30.)
- \*FL (Loans). Interest. (See p. 30.)
- \*FM Support of Military Organizations. (See p. 30.)
- \*FP (Patents). Royalties. (See p. 30.)
- \*FR Rents. (See p. 30.)
- \*FX Other Fixed Charges and Contributions. (See p. 30.)

## Subdivisions of

### L

## LAND

**L LAND**—All expenditures for land or interests in land in the nature of capital outlays as distinguished from current expense accruals—including:

- LE Easements.
- LF Freeholds
- LL Long-time Leaseholds.
- LW Water Rights.

## Subdivisions of

### M

## MATERIALS

**M MATERIALS** (not specifically adapted for use as supplies, equipment or structures)—All expenditures for things not

specifically adapted for use as supplies, equipment or structures, but which enter into or become a part of the permanent properties, equipments, or improvements or serve to maintain the serviceable condition thereof—including:

- \*MF Fibre Products. (See p. 30.)
- \*MH Hides, Pelts, Leather and Animal Products. (See p. 31.)
- \*ML Lumber and Wood Products. (See p. 31.)
- \*MM Metals Reduced and Metallic Products. (See p. 32.)
- \*MN Non-metallic Mineral Products. (See p. 32.)
- \*MP Paints, Painter's Materials and Varnishes. (See p. 33.)
- \*MR Raw Materials (extracted but not reduced or fabricated.) (See p. 33.)
- \*MS Saps, Gums, Dyes, Grasses, Mosses, Extracts. (See p. 33.)
- MX Miscellaneous Materials and Parts.

### Subdivisions of

### P

## PENSIONS AND RETIREMENT ALLOWANCES

- P **PENSIONS AND RETIREMENT ALLOWANCES.**—All expenditures to persons by way of accruals of fixed charges made as compensation for past service to the municipality.

### Subdivisions of

### S

## SUPPLIES

- S **SUPPLIES**—All expenditures for commodities used in the process of operation, which are not accounted as increasing the value of the permanent property assets, not maintaining them in a serviceable condition, and which in their use are either consumed or appreciably impaired—including:

- \*SA Animals. Forage and other supplies for animals. (See p. 33.)
- \*SC Cleaning and Toilet Supplies. (See p. 34.)
- \*SE Explosives and Pyrotechnic Supplies. (See p. 35.)
- \*SF Fuel. (See p. 36.)

- \*SM Mechanics', Engineers', and Electricians' Supplies. (See p. 37.)
- \*SP Provisions. (See p. 38.)
- \*SS Stationery, Drafting, Scientific and Educational Supplies. (See p. 39.)
- \*SW Wearing Apparel and Hand-sewing Supplies. (See p. 41.)
- \*SX Special and Miscellaneous Supplies. (See p. 42.)

## Subdivisions of

### X

## LOSSES AND CONTINGENCIES

- X LOSSES AND CONTINGENCIES**—All moneys or amounts lost to the city by its officers or agents, through misappropriation, accident, negligence or by theft, and all expenditures for whatever purpose which cannot be allocated to any of the preceding classes.

## Subdivisions of

### BB

## STRUCTURES AND IMPROVEMENTS

### Buildings

**BB BUILDINGS**—including:

- BBA Office Buildings for Administrative Purposes.
- BBB Buildings Used for Operative Purposes.
- BBD Drainage and Sewage Disposal Plants.
- BBE Buildings for Educational, Curative and Correctional Purposes.
- BBG Garages, Stables, Carriage Sheds, etc.
- BBL Residences and Other Living Quarters.
- BBM Museums, Auditoriums, Exhibition Halls, Club-houses and Amusement Places.
- BBP Buildings used solely for the Production of Heat, Light, Power, Refrigeration or Water.
- BBR Railroad and Marine Stations and Storerooms, Warehouses, etc.
- BBS Stores, Storehouses, Sheds, Shelters, Warehouses, etc.
- BBX Miscellaneous Buildings not otherwise classified.

Subdivisions of  
**BC**  
**STRUCTURES AND IMPROVEMENTS**  
**Commemorative and Ornamental Structures, Fences,**  
**Trellises, Etc.**

**BC COMMEMORATIVE AND ORNAMENTAL STRUCTURES, FENCES, TRELLISES, etc.,—including:**

- BCA Arbors, Trellises, Fences, Pergolas, Flagpoles, etc.
- BCF Fountains.
- BCL Street Lamps and Posts and Signs.
- BCM Memorial Slabs, Tablets, Windows, etc. (attached to other structures).
- BCR Feed Racks and Troughs.
- BCS Statuary, Monuments, Arches, Gravestones.
- BCT Tombs and Mausoleums.
- BCW Wiring and Necessary Supports.
- BCX Special and Miscellaneous, not otherwise classified.

Subdivisions of  
**BE**  
**STRUCTURES AND IMPROVEMENTS**  
**Excavations, Embankments and Surfacing**

**BE EXCAVATIONS, EMBANKMENTS AND SURFACINGS**  
 —including:

- BEC Artificial River and Harbor Channels and Basins.
- BEF Filtration Beds and Galleries.
- BEP Pavements, Roads, Streets, Walks, Sidewalks and Curbs.
- BER Railway Embankments, Excavations and Tracks, Switches and Signaling Apparatus.
- BES Tunnels, Tubes, Subways, Conduits, Canals and Ditches, such as underground conduits and pipes for water, drainage, sewage, gas, electricity and oil, tubes for freight and passenger traffic, canals, ditches and surface conduits for water supply, navigation, irrigation, drainage and sewage.
- BEX Special and Miscellaneous, not otherwise classified.



## Subdivisions of

**BM****STRUCTURES AND IMPROVEMENTS****Mines, Quarries, Borings, Reservoirs, Wells and Cisterns**

**BM MINES, QUARRIES, BORINGS, RESERVOIRS, WELLS AND CISTERNS**—including:

BMB Borings.

BMC Cisterns and Cesspools (including cisterns above surface).

BMM Mines and Quarries.

BMR Reservoirs, Basins, Forebays, etc.

BMW Wells.

BMX Special and Miscellaneous, not otherwise classified.

## Subdivisions of

**BN****STRUCTURES AND IMPROVEMENTS****Non-Structural Improvements to Land**

**BN NON-STRUCTURAL IMPROVEMENTS TO LAND**—including:

BNF Filling and Terracing.

BNH Horticultural Improvements.

BNR Razing Structures and Removing Obstructions.

BNS Sodding.

BNT Tennis Courts, Baseball Grounds, Golf Links and other Recreational Grounds.

BNX Special and Miscellaneous, not otherwise classified.

## Subdivisions of

**BP****STRUCTURES AND IMPROVEMENTS****Piers and Wharves**

**BP PIERS AND WHARVES**—including:

BPC Concrete Piers and Wharves.

BPD Dry Docks and Marine Railways.



- BPM Masonry Piers and Wharves.
- BPS Iron and Steel Piers and Wharves.
- BPT Timber Piers and Wharves.
- BPX Special and Miscellaneous, not otherwise classified.

### Subdivisions of BR

## STRUCTURES AND IMPROVEMENTS

### Retaining and Restraining Walls, Dams, Jetties, Etc.

#### BR RETAINING AND RESTRAINING WALLS, DAMS, JETTIES, etc.,—including:

- BRB Breakwaters and Bulkheads.
- BRC Intake Cribs and Structures.
- BRD Dams.
- BRL Levees, Rip-rap Works, Embankments, along streams  
and water fronts.
- BRW Retaining Walls.
- BRX Special and Miscellaneous, not otherwise classified.

### Subdivisions of BV

## STRUCTURES AND IMPROVEMENTS

### Viaducts and Bridges

#### BV VIADUCTS AND BRIDGES—including:

- BVA Arches.
- BVB Bridges as Extensions of Streets.
- BVE Elevated Railways.
- BVG Grade Crossings (Abolition of).
- BVH Highway Bridges.
- BVR Railway Bridges.
- BVT Trestles and Trusses.
- BVV Viaducts.
- BVX Special and Miscellaneous, not otherwise classified.

Subdivisions of  
**CA**  
**CONTRACTUAL SERVICES**

**Advertising and Publication of Notices (Service)**

- CA ADVERTISING AND PUBLICATION OF NOTICES**  
 (Service)—All expenditures for services other than personal, the end or purpose of which is to attract attention or notice to a want or desire, or to satisfy legal requirements, or to make public announcements of facts, including:
- CAA Publication of Proclamations, Announcements and Notices of Forfeiture.
  - CAB Advertisements for Bids.
  - CAC (Council). Publication of Ordinances.
  - CAL Advertisements for Labor and Services.
  - CAN Publication of Notices of Judicial Action.
  - CAP Advertisements of Sales of Property, Leases and Special Privileges.
  - CAS Advertisements of Services to be Performed for Fees.
  - CAX Special and Miscellaneous Advertisements and Publication of Notices (service).

Subdivisions of  
**CC**  
**CONTRACTUAL SERVICES**

**Communication Service**

- CC COMMUNICATION SERVICE**—All expenditures for services other than personal, the end or object of which is to transmit messages from place to place—including charges for:
- CCA Telephone Service (local).
  - CCB Land Telegraph Service.
  - CCC Marine Cable Service.
  - CCD Delivery Charges (for mail, telephone, telegraph and cable messages).
  - CCL Telephone Service Tolls (long distance).
  - CCM Commercial Messenger Service.

- CCP Postal Service (postage—not to include parcels post).
- CCW Wireless Telegraph Service.
- CCX Special and Miscellaneous Incidents of Communication Service.

## Subdivisions of CF CONTRACTUAL SERVICES

### **Freight, Express and Drayage (Transportation of things service)**

- CF **FREIGHT, EXPRESS AND DRAYAGE (Transportation of things service)**—All expenditures for services other than personal which have for their end or purpose the carrying of things, animals, or deceased persons, from place to place, whether by land or water, or for the furnishing of care to such things, animals, or deceased persons while in process of being actually transported—including:
  - CFA Removal of Ashes and Paper and Cleaning Streets.
  - CFC Chartering of Cars, Trains or Vessels.
  - CFD Local Transportation (drayage; floatage; lighterage; switching (local movement); hire of animals and vehicles for local transportation purposes, with or without drivers or chauffeurs; loading and unloading cars; stevedoring; conveying corpses (local hearse or funeral car).
  - CFE Express, other than local, and incidental charges (storage; recrating; reboxing or cooperage en route; and icing and refrigerating charges en route).
  - CFF Freight and Incidental Charges (storage; demurrage; recrating, reboxing or cooperage en route; and icing and refrigerating charges en route).
  - CFG Removal of Garbage and Dead Animals and Abatement of Nuisances.
  - CFT Towage, Dockage, Wharfage, Moorage and Canal Charges of municipal-owned or chartered freight vessels.
  - CFX Other Incidents of Transportation of Things, such as duties; entry fees and brokerages; tolls; primage; parcels post; and package delivery.

Subdivisions of  
**CH**  
**CONTRACTUAL SERVICES**

**Furnishing of Heat, Light, Power, Electricity and Power  
 (Service)**

**CH FURNISHING OF HEAT, LIGHT, POWER, ELECTRICITY AND WATER (Service)**—All expenditures for services other than personal, the end or purpose of which is to furnish heat, light, power, electricity as such, and water—including:

CHE Electricity Service (Current for Light and Power).

CHF Water (Flat Rate Service).

CHH Heat Service.

CHL Light Service (Oil Light or Gas Light).

CHM Water (Metered Service).

CHP Power Service.

CHX Special and Miscellaneous Furnishing of Heat, Light, Power, Electricity and Water Service.

Subdivisions of  
**CL**  
**CONTRACTUAL SERVICES**

**Subsistence and Support of Persons (Service)**

**CL SUBSISTENCE AND SUPPORT OF PERSONS (Service)**  
 —All expenditures for services other than personal, the end or purpose of which is to provide food, lodging and personal care to persons—including:

CLA Furnishing of Food and Lodging.

CLB Furnishing of Food, Lodging and other miscellaneous service.

CLC Commutation of Subsistence and Support.

CLF Furnishing of Food.

CLL Furnishing of Lodging.

CLM Mileage in Lieu of Subsistence.

CLP Per Diem in Lieu of Subsistence.



- CLX Other Incidents of Subsistence and Support of Persons, such as laundry service; bath service; barber service; gratuities (tips for service of waiters, porters, etc.).

### Subdivisions of

### CP

### CONTRACTUAL SERVICES

#### Printing, Engraving, Lithographing and Binding (Service)

- CP PRINTING, ENGRAVING, LITHOGRAPHING AND BINDING (Service)—All expenditures for services other than personal, the end or purpose of which is to imprint or engrave characters on paper, cloth, or other material for publication, and to fasten paper or other materials together by binding—including:

CPB Binding Documents, Reports, Library Books and Newspapers.

CPD Drafting, Tracing and Blue Printing.

CPE Electrotyping and Stereotyping, independent of printing.

CPJ Indexing and Editing, independent of printing.

CPL Lithographing and Engraving, independent of printing.

CPP Printing, Binding, and doing of all other acts, and incurring of all expenses pertaining to the publications issued by departments and independent offices and their several bureaus when this is done under a single order or contract.

CPR Proofreading, independent of printing.

CPS Stenographic Work, Typewriting, Multigraphing, etc.

CPT Taking, Developing and Printing Photographs.

CPX Special and Miscellaneous Printing, etc. (Service.)

### Subdivisions of

### CS

### CONTRACTUAL SERVICES

#### Subsistence and Care of Animals and Storage and Care of Vehicles (Service)

- CS SUBSISTENCE AND CARE OF ANIMALS AND STORAGE AND CARE OF VEHICLES (Service)—All expenditures for services other than personal, the end or



purpose of which is to provide for the subsistence and care of animals and the storage and care of vehicles—including:

- CSA Subsistence and Care of Animals and Care of Animal-drawn Vehicles (one payment for all).
- CSC Subsistence and Care of Animals.
- CSF Furnishing Forage.
- CSM Storage and Care of Motor Vehicles and Motor-drawn Vehicles.
- CSP Pasturage.
- CSS Stabling (without forage).
- CSV Storage and Care of Animal-drawn Vehicles.
- CSX Other Incidents of Subsistence and Care of Animals and Storage and Care of Vehicles, such as clipping; shoeing animals; cleaning animals; cleaning vehicles; and veterinary services.

### Subdivisions of

### CT

## CONTRACTUAL SERVICES

### Transportation of Persons (Service)

- CT **TRANSPORTATION OF PERSONS (Service)**—All expenditures for services other than personal which have for their end or purpose the carrying of persons from place to place, whether by land or water, or for the furnishing of comfort incident to actual transportation—including:
  - CTC Charter of Passenger Cars, Trains or Vessels.
  - CTE Interurban Electric Railroad Fares (not local).
  - CTL Local Transportation, (such as street car fares; ferry charges; hire of coach, cab, carriage, or motor vehicle with or without driver or chauffeur; local stage or omnibus fares; local or suburban railroad fares; local or suburban fares by water; local or suburban rail and water fares; and special and miscellaneous local transportation charges, including hire of launch or boat and hire of saddle animal).
  - CTR Steam or Electric Railroad Fares (not local).
  - CTS Sleeping-car, Chair-car, Drawing-room, and State-room Fares.
  - CTT Towage, Dockage, Wharfage, Moorage, and Canal Charges of municipal-owned or chartered passenger vessels.

CTW Fares by Water (not local).

CTX Other Incidents of Actual Transportation, such as passports; tolls; excess baggage; storage incident to travel; long distance stage, carriage or motor vehicle fares and hire; mileage allowances; allowances other than mileage in lieu of transportation expenses; switching private cars or trains (local movement); steamer chairs; tips for transportation services; transfers not included in through tickets.

## Subdivisions of

### CX

## CONTRACTUAL SERVICES

### Special and Miscellaneous Services Other Than Personal

#### CX SPECIAL AND MISCELLANEOUS SERVICES OTHER THAN PERSONAL—including:

CXA Clock Regulation, Burglar Alarm and other Protective or Preventive Services.

CXB Repairs to Structures (by contract or open market order).

CXC Computation and Statistical Service.

CXE Repairs to Equipment (by contract or open market order).

CXF Court or other Public Office Fees for Service.

CXG Storage of Goods, not incident to transportation.

CXN Repairs to Non-structural Improvements (by contract or open market order).

CXR Commercial Reference Service.

CXS Sprinkling Service.

CXT Towel Service, Disinfectant Service, Laundry and other Sanitation Services.

CXX Special and Miscellaneous Services not Personal in Character and not otherwise classified.

Subdivisions of  
**DD**  
**REDEMPTION OF DEBT**

**Repayment of Deposits**

**DD REPAYMENT OF DEPOSITS**—All expenditures in the nature of repayments of amounts, not subject to demand or claims by the municipality, of which it has assumed the custody.

Subdivisions of  
**DL**  
**REDEMPTION OF DEBT**

**Payment of Debt and Payment to Sinking Funds**

**DL PAYMENT OF DEBT AND PAYMENT TO SINKING FUNDS**—All expenditures in the nature of payment or delivery of money contracted to be delivered in the making of loans or at the time of making purchases on credit, except interest; and all expenditures or reservations, the purpose of which is to cumulate or set aside funds for the amortization or final payment of indebtedness.

Subdivisions of  
**DP**  
**REDEMPTION OF DEBT**

**Purchase of Rights to Demand, Control or Enforce Action,  
 or of Rights to Act**

**DP PURCHASE OF RIGHTS TO DEMAND, CONTROL OR ENFORCE ACTION, OR OF RIGHTS TO ACT**—including:

**DPC** Purchase or Options to Purchase.

**DPF** Purchase of Franchises, Patent Rights, Copyrights, Permits and Privileges.

**DPJ** Purchase of Equitable Interests in Real or Personal Property.

**DPN** Purchase of Notes, Bonds, and other Choses in Action.

**DPP** Purchase of Powers.

DPS Purchase of Corporate Shares.

DPX Purchase of Special and Miscellaneous Rights to Demand, Control or Enforce Action or of Rights to Act.

### Subdivisions of

### DR

## REDEMPTION OF DEBT

### Refunds, Awards and Indemnities

DR **REFUNDS, AWARDS AND INDEMNITIES**—All expenditures in repayment or refund of the whole or part of an amount or amounts previously received in payment of indebtedness (including refunds or repayments in connection with transactions between departments or establishments; in connection with transactions with the public, such as the collection of taxes or other revenue, sales of land or other property, or other transactions) and all expenditures for or included in awards by courts, boards, or commission (other than condemnation awards); and all expenditures made as indemnities for destruction or injury to persons or property.

### Subdivisions of

### EC

## EQUIPMENT

**Notice.**—In distributing small items, that cost less than **One dollar (\$1.00)**, such as we would not care to **Inventory** at the close of the year **do not charge to Equipment**, but classify them as a direct charge to **Expense** or **Cost of Construction**, and distribute direct to the account to which they belong.

### Caretaking, Property and Life Preserving Equipment

EC **CARETAKING, PROPERTY AND LIFE-PRESERVING EQUIPMENT**—including:

ECC Cleaning, Renovating, Polishing and other Sanitation Equipment, such as vacuum and pneumatic cleaners, brushes, brooms, sweepers, laundry machinery and equipment, dish washers, window cleaners, scrapers, ship-hull cleaning implements, floor polishes, sewer pipe cleaning apparatus, road, street and sidewalk cleaning equipment (including street



sweepers, street flushing apparatus and street sprinklers), ash, garbage and refuse cans, vermin traps, mats, cuspidors, slop jars, hair dressing implements, toilet cases, manicure implements, boot and shoe cleaners, towel rollers and racks, etc.

- ECF Fire-preventing and Fire-fighting Apparatus, such as fire engines, hose wagons, ladder trucks, water towers, chemical engines, hose, portable fire extinguishers, fire-fighting apparatus and tools.
- ECL Life-saving Equipment (for fire and water), such as marine life-saving equipment and fire escapes (non-structural).
- ECT Trimming, Clipping and Rolling and Watering Equipment (lawn and landscape gardening), such as lawn mowers, edge trimmers, grass catchers, shears, sickles, land rollers, land markers, gardening and lawn watering equipment, rakes and miscellaneous garden and lawn tools.
- ECX Special and Miscellaneous Property and Caretaking Equipment, including disinfecting, fumigating and other sanitation equipment not otherwise classified.

## Subdivisions of EE EQUIPMENT

### Educational, Scientific and Recreational Equipment

#### EE EDUCATIONAL, SCIENTIFIC AND RECREATIONAL EQUIPMENT—including:

- EEE Educational Equipment, such as **library stock** (books, periodicals, manuscripts, maps, charts, plans, globes, music, prints, medals, drawings, paintings, etc.); **art gallery stock** (paintings, sculptural work and other works of art); **museum stock** (biological, geological, anthropological, arts and industry, American history, etc.); **zoological garden stock** (mammals, birds, reptiles, fishes, batrachians, etc.); **botanical garden stock** (plants); **school-room stock** (globes, maps, charts, blackboards, school-room furniture, apparatus and equipment).
- EER Recreational Equipment, such as musical instruments, stage equipment, properties and costumes, picture exhibitors, lantern slides, gymnasium and playground equipment of a permanent nature, air guns

and other missile-throwing apparatus (not internal combustion) for purely recreational purposes, targets, games equipment (baseball, football, croquet, golf, tennis, hockey, shinney, polo, quoits and all indoor games), amusement "structures" (apparatus), roundabouts, pleasure railway cars, steeplechase apparatus, seesaws, gliding swings, suspended swings, etc.

**EES** Scientific Equipment, such as surgical instruments and appliances (general operating, post-mortem and dissecting equipment, dental equipment, hospital operating-room furniture and dispensary equipment, hospital necessities and patient's necessities), veterinary surgical apparatus, drafting appliances, photographic equipment, spectacles, field glasses, and other aids to sense, undertaking equipment, weighing, testing and metering apparatus, surveying and navigation equipment, and laboratory equipment.

**EEX** Special and Miscellaneous Educational, Scientific and Recreational Equipment, not otherwise classified.

## Subdivisions of EF EQUIPMENT

### Furniture and Furnishings

**EF FURNITURE AND FURNISHINGS**—including:

**EFB** Baths, Lavatories, Toilets and Toilet Accessories.

**EFC** Chairs, Beds and Other Supports for the Body (benches, settees, couches, sofas, stools, hassocks, hammocks, cushions, etc.).

**EFD** Draperies, Shades, Wall, Window and Furniture Coverings.

**EFF** Floor Coverings (carpets, rugs, carpet linings, linoleum, mats, matting, oilcloth, stair coverings, etc.).

**EFK** Kitchen, Dining-room and Household Utensils and Crockery (hollow-ware, flat-ware, table-ware, cutlery, china-ware, dishes, mirrors, and other household and kitchen-ware).

**EFL** Bedding and Table Linen and Covers (mattresses, pillows, bolsters, springs, blankets, comforts, spreads, quilts, bed-linen and table-linen).

**EFS** Office and Store Equipment, other than furniture and furnishings, not otherwise classified, such as **type-writing, tabulating and computing machines, accessories and parts** (typewriters, tabulating and computing machines, adding machines, multiplying and calculating machines, and pay roll calculating machines); **registering, recording and numbering machines, accessories and parts** (cash registers, fare, sales, purchase, etc., registering machines, time stamps, time recording clocks, hand and power numbering machines, automatic cashiers, or change-making machines, office phonographs, dictaphones, etc.); **weighing and measuring machines, accessories and parts** (scales of all kinds, including letter and postal, portable platform, dormant, warehouse, wagon, stock, railroad and track scales, computing scales and measuring devices); **duplicating, printing and copying machines and presses, accessories and parts** (mimeographs, hectographs, multigraphs, writer presses, copying presses, copying baths, wringers, rotary letter-copying machines); **addressing, folding, cancelling, sorting, sealing, opening and stamping machines and devices, accessories and parts** (including check-protectors); **receptacles, containers, supports and holders** (waste baskets, desk baskets, trays, office baskets, sponge cups, ink stands, cups, mucilage receptacles, pen trays and racks, stamp racks, calendar stands, copy-holders, pin cushions, book supports), **loose-leaf binders and binding machines, including perforators, accessories and parts** (loose-leaf binders, staple and eyelet machines and presses, perforators, stick files, file boards, files and transfer cases); desk cutlery, folders and **pencil-sharpening machines and devices, accessories and parts** (desk shears, steel erasers, paper cutters, paper folders, pencil-sharpening machines, hones, envelope openers, etc.); **special and miscellaneous office equipment** (pads for typewriters, covers for typewriters and other office machines, ruling pens and rulers, arm rests, desk bells, fountain and stylographic pens, ash trays, lighters, match-box stands, etc.); **store and dispensing equipment** (shelving, bins, display apparatus, barrel stands, counters, show-cases, twine holders, etc.).

**EFT** Tables, Desks and Other Supports and Depositories for Commodities (book-cases, bureaus, chiffoniers, dressing-tables, cabinets, cases, safes, cupboards,



sideboards, stands, wardrobes, lockers, racks, water-coolers, refrigerators, shelves, filing cases, etc.).

- EFX Special and Miscellaneous Equipment, Furniture and Furnishings, not otherwise classified, such as tents, portable houses, awnings, screens, porch shades, non-structural window shutters, umbrellas, canes, etc.

## Subdivisions of

### EH

### EQUIPMENT

## Heat, Light, Power, Ventilation, Refrigeration and Electrical Equipment

- EH HEAT, LIGHT, POWER, VENTILATION, REFRIGERATION AND ELECTRICAL EQUIPMENT—(other than telephonic and telegraphic equipment)—including:

EHA Air compressing and Pumping Equipments, such as pumps, air compressors, etc.

EHE Electrical Current Producing and Controlling Equipment, Accessories and Parts, such as generators, motors, dynamos, magnetos, rectifying machines, induction machines, static influence and friction machines, distribution, distribution controlling and safety apparatus (interrupters, frequency changers, rectifiers, switches, circuit breakers, cut-outs, switchboards, resistances, rheostats, conductors, conductor connectors, sockets, insulators, lightning arresters, etc.).

EHH Heating Equipment and Steam-generating Equipment, Accessories and Parts, such as heating stoves, air heaters, furnaces, portable radiators, hot-water heating equipment, steam-producing equipment (including boilers) stove, furnace and fireplace accessories.

EHL Lighting Equipment (for merely furnishing artificial light), Accessories and Parts, such as liquid fuel, burning lamps, lanterns, and accessories, electric lighting equipment and accessories (except electric current producing and controlling equipment), light supports (non-structural), lamps, lamp parts, igniting devices, gas lighting equipment and accessories, lamp supports (non-structural), lamps and ac-



cessories, and igniting devices, solid fuel burning lamps and lanterns and other light supports.

- EHP Power Producing Equipment (excluding transportation equipment and equipment for production and control of electric current), accessories and parts, elastic fluid engines, internal combustion engines, water and other liquid engines, wind-motors, etc.
- EHR Refrigerating Equipment (not receptacles) for storage and cooling buildings, accessories and parts, such as air expansion equipment, cold-air machines, chemical-mixture apparatus, volatile-liquid absorption equipment, volatile liquid compression equipment, ammonia, carbon dioxide and sulphur dioxide.
- EHT Power, Heat and Cold Transmission Equipment, such as mechanical drives, shafting, couplings, universal joints, clutches, pneumatic and hydraulic power transmitting equipment, piping and other heat and cold transmitting equipment.
- EHV Ventilating Equipment, such as fans, air washers, and purifiers, etc.
- EHX Miscellaneous Heat, Light, Power, Ventilation, Refrigeration and Electrical Equipment (other than telephonic and telegraphic equipment).

## Subdivisions of

### EL

### EQUIPMENT

### Livestock and Poultry

**EL LIVESTOCK AND POULTRY** (other than stock purchased for slaughter and zoological stock)—including:

- ELA Heifers and Calves.
- ELB Bulls.
- ELC Cows.
- ELD Ducks.
- ELE Geese.
- ELF Chickens.
- ELG Goats.
- ELH Horses and Mules and Other Beasts of Burden.
- ELP Swine.
- ELS Sheep.
- ELT Turkeys.

## Subdivisions of EM EQUIPMENT

### Military and Police Equipment

#### EM MILITARY AND POLICE EQUIPMENT—including:

- EMA Badges.
- EME Belts.
- EMF Fire and Traffic Lines and Ropes, Danger Signs and Rods.
- EMH Hand-cuffs, Shackles, etc.
- EMR Rifles, Revolvers and Other Small Arms.
- EMS Batons, Night Sticks, Riot Clubs, etc.
- EMU Bugles.
- EMX Miscellaneous Police and Military Equipment.

## Subdivisions of EP EQUIPMENT

### Production and Construction Equipment

#### EP PRODUCTION AND CONSTRUCTION EQUIPMENT— (excluding transportation, conveying and power-producing equipment)—including:

- EPC Construction, Repairing and Wrecking Equipment, including road-making and wrecking machinery and hand tools (road rollers, tampers, rammers, scrapers, brick and stone layers, asphalt spreaders, concrete layers, oil distributors, asphalt and concrete mixers, heaters and conveyors, transporters and dumpers, surfacing machinery, etc.), track laying and wrecking equipment and hand tools, wire-stringing and stretching equipment, pile and post-setting apparatus, ditching, dredging, tunneling, excavating, and pipe and cable laying equipment, special tools and appliances for the construction of wooden, brick, masonry and concrete buildings and other structures and special and miscellaneous equipment for construction and wrecking, (including vessel raising, wrecking and repairing).

- EPD Distilling and Refining Equipment.
- EPF Food Preparing Equipment (excluding household utensils).
- EPM Metal Working Equipment, including all shop and foundry machinery, apparatus, equipment and hand tools of general utility in metal working.
- EPN Non-metallic Mineral Working Equipment, including cement, rock, asphalt, sand, gravel, earth, clay, lime and plaster machinery, apparatus, equipment and hand tools of general utility in non-metallic mineral manufacturing or the making of formed products, accessories and parts.
- EPP Printing, Fibre Cloth and Leather Working Equipment.
- EPR Equipment for Forming and the Extraction of Raw Materials of Substances, such as ground-preparing equipment, planting equipment, cultivating equipment, crop-gathering equipment, animal-husbandry equipment, milking equipment, bee and other insect culture equipment, mining and quarrying equipment, lumbering equipment, fishing, hunting and trapping equipment, piscicultural equipment, well-drilling and storage tanks.
- EPT Timber Working Equipment, including all shop wood-working machinery, apparatus, equipment and hand tools of general utility in wood working.
- EPX Special and Miscellaneous Production and Construction Equipment, Accessories and Parts, such as machinery, apparatus and tools not otherwise classified.

## Subdivisions of ET EQUIPMENT

### Transportation and Conveying, and Telephonic and Telegraphic Equipment

**ET TRANSPORTATION AND CONVEYING, AND TELEPHONIC AND TELEGRAPHIC EQUIPMENT**—including:

- ETC Package and Article Carriers for Transporting and Storing Things, such as body or belt package carriers, baskets, trunks, valises and other containers.

- ETE Elevators and Other Equipment (except vehicles) for lifting, hauling, conveying and otherwise moving persons and things, accessories and parts, such as elevators, dumb-waiters, moving stairways, elevated cableways, conveyors, cranes, derricks, cash and parcel conveyors, jacks, ladders, etc.
- ETF Floating Equipment and All Aids to Navigation, Accessories and Parts, such as vessels, barges, tenders, lighters, ferry boats, tug boats, scows, launches, row-boats, skiffs, canoes, floating dry docks, floating derricks, cranes, dredges, pile drivers, landing floats, rafts and pontoons, buoys, fog signals, beacons, and signals.
- ETH Harness, Saddlery, Trappings and Other Stable and Garage Equipment, Accessories and Parts.
- ETR Steam and Electric Railroad Equipment, such as locomotives, cars and parts, trucks and parts, and miscellaneous railroad equipment.
- ETT Telephonic and Telegraphic Equipment, Accessories and Parts.
- ETV Traction Engines, Road and Other Traction Vehicles, Accessories and Parts, such as traction engines, animal-hauled vehicles (wagons, buggies, trucks, carriages, etc.), motor vehicles (automobiles, trucks, etc.), vehicles pushed, pulled or carried by hand or propelled by the occupant (carts, wheel-barrow, biers, stretchers, sedan and wheel-chairs, etc.).
- ETX Miscellaneous Transporting and Conveying Equipment, Accessories and Parts.

## Subdivisions of **EX** EQUIPMENT

### Special and Miscellaneous Equipment

**EX SPECIAL AND MISCELLANEOUS EQUIPMENT**—including:

- EXC Punitive and Correctional Equipment, such as shackles, straight jackets, gallows, electrocution apparatus, whips, etc.
- EXD Diving Apparatus and Equipment.
- EXJ Equipment for handling Insane Patients.



EXR Deposit and Collection Receptacles not otherwise classified, such as ballot boxes, fare boxes, milk bottles, receptacles, savings boxes, etc.

EXS Signaling Apparatus and Sign Exhibiting Equipment not otherwise classified.

EXX Miscellaneous Equipment not otherwise classified.

## Definitions of

### F

## Fixed Charges and Contributions

**FC CONTRIBUTIONS (EDUCATIONAL AND GENERAL WELFARE GRANTS)**—All expenditures in the nature of grants or contributions, the purpose of which is to encourage education or science; contributions to expositions; contributions to international societies, or payments of quotas of expenses of international proceedings, projects, etc.; payments of membership assessments of the city or of its officers or employees in societies, etc.; contributions towards the maintenance of hospitals, and other contributions of similar character.

**FF FEES, LICENSES, PERMITS AND PRIVILEGES**—All expenditures made as compensation to any governmental unit for (1) a **license** (a grant or permission by persons in executive or administrative authority to conduct classes of business, to pursue kinds of occupations, to perform acts and enjoy rights which, by reason of police regulations, enacted or imposed, could not be conducted, pursued, performed, or enjoyed except for such authorization); (2) a **permit** (a formal grant or permission by persons in executive or administrative authority for the performance of special acts, the nature of which is specifically defined by the terms of the instrument conveying the grant and the performance of which acts terminates the grant); or (3) a **privilege**, through executive or administrative authority, formally grants or gives permission to conduct a definitely stipulated business, to pursue a definitely described occupation, to perform definitely stated acts, or to enjoy definitely prescribed rights which otherwise could not be conducted, pursued, performed, or enjoyed by reason of the governmental unit's right of ownership, occupation or easement).

**FG GRATUITIES (BURIAL EXPENSES AND PROVIDENCE FUNDS)**—All expenditures to persons in the nature of gratuities, the purpose of which is to increase

the efficiency of those in service, or which are made on other grounds of public policy, excepting trade subsidies and bounties and retirement salaries and pensions.

- FJ INSURANCE AND DEPRECIATION FUNDS**—All expenditures or reservations, the purpose of which is to purchase a guaranty of indemnity for injury to or loss of property or funds, or to provide against impairment due to deterioration, or to cumulate or set aside funds for such purposes.
- FL INTEREST (LOANS)**—(not including interest payments from sinking funds—DL)—All expenditures in the nature of compensation for the deferment of money payments contracted for in the making of loans or at the time of making purchases on credit, or in the nature of grants or percentages on money received or set aside and held by the municipality in the capacity of banker or trustee.
- FM SUPPORT OF MILITARY ORGANIZATIONS**—All expenditures in the nature of grants or contributions, the purpose of which is to support military organizations (National Guard, etc.).
- FP ROYALTIES**—All expenditures for the right to use or act under patents and copyrights or other privileges, granting monopolies.
- FR RENTS**—All expenditures on account of current expense accruals as distinguished from purchase price, for rights to possession and use of land structures or equipment owned by another, the possession of which is to be relinquished at the end of a term specified or implied by law.
- FX OTHER FIXED CHARGES AND CONTRIBUTIONS** (including taxes paid to other civil divisions).

## Subdivisions of

### MF

## MATERIALS

### Fibre Products

#### MF FIBRE PRODUCTS—including:

- MFC Cordage (ropes, cables, twine and cord).
- MFF Felted Products (except paper).
- MFK Knitted and Knotted Fibre Products.
- MFS Spun Fibre Products.

- MFT Twisted Fibre Products.
- MFW Woven Products and Fabrics, such as cotton cloths, woolen cloths, linen cloths, silk cloths, grass cloths, mixed goods, ribbons, tapes, cords, braids, etc.
- MFX Special and Miscellaneous Fibre Products, such as wall paper, building paper, plaster board, roofing paper, etc.

## Subdivisions of MH MATERIALS

### Hides, Pelts, Leather and Animal Products

- MH **HIDES, PELTS, LEATHER AND ANIMAL PRODUCTS** (other than provisions, fats, oils, etc.), such as dressed hides, pelts, leather, hair, haircloth, bristles, feathers, down, glue, gelatin, whalebone, horn and horn products, isinglass, parchment, catgut, fish gut, quills, etc.

## Subdivisions of ML MATERIALS

### Lumber and Wood Products

- ML **LUMBER AND WOOD PRODUCTS**—including:
- MLB Blocks, Shooks, Bolts.
- MLD Doors, Sashes, Blinds and other Mill Products.
- MLF (finished) Lumber, Tongued, Grooved, Rabbited and Figured.
- MLM Moldings and Casings.
- MLP Round Timber, such as Posts, Poles, Piles, Spars, Brush, etc.
- MLR (rough) Sawed Lumber and Dimension Stuffs.
- MLS Shingles and Laths.
- MLT Ties and Hewn Timber.
- MLX Special and Miscellaneous Lumber and Wood Products, such as pickets, palings, staves, veneers, roots, bark, cork, reeds, wood pulp indurated fibre, basket work, rattan, excelsior, compo board, etc.

Subdivisions of  
**MM**  
**MATERIALS**

**Metals Reduced and Metallic Products**

**MM METALS REDUCED AND METALLIC PRODUCTS—**  
including:

- MMB Metals in Bars, Rods, Wire, Chains and Woven Goods.
- MMC Castings of Iron, Steel, Malleable Iron, Brass, Bronze and Aluminum.
- MMH Builders' and Cabinet Makers' Hardware, such as locks, hasps, and other fastenings, butts, hinges, knobs, latches, handles; etc.
- MMM Metals in Pigs, Blocks, Blooms, Slabs, Ingots and other Unshaped Forms.
- MMN Nails, Spikes, Tacks, Screws, Brads, Staples, Bolts, Nuts, Rivets, Washers, Cotter Pins and Belt Hooks and Couplings.
- MMP Pipe and Pipe Fittings (including metal plumbing materials and parts).
- MMR Metals in Rolled, Wrought or Forged Shapes.
- MMS Metals in Sheets and Plates.
- MMX General Hardware and Hardware for Ships.

Subdivisions of  
**MN**  
**MATERIALS**

**Non-Metallic and Mineral Products**

**MN NON-METALLIC AND MINERAL PRODUCTS—including:**

- MNB Bituminous, Petroleum, and Asphalt Products, Asbestos, Asbestos Compounds, Magnesia and Magnesia Compounds.
- MNC Clay Products and Earthenware, such as brick, tiles, pipe, earthenware plumbing, etc.
- MNG Glass and Glass Products (other than glassware) such as window glass, plate glass, etc.
- MNL Lime, Cement and Plaster Products.
- MNS Stone, Earth, Sand, Gravel and Slate.



Subdivisions of  
**MP**  
**MATERIALS**

**Paints, Painters' Materials and Varnishes**

- MP PAINTS, PAINTERS' MATERIALS AND VARNISHES**  
—including bases, solvents, vehicles, dryers, fillers, dry colors, varnishes, shellacs, mixed paints, enamels, kalsomines, cold water paints, sizing, floor oils, putty, wood alcohol, turpentine, linseed oil, etc.

Subdivisions of  
**MR**  
**MATERIALS**  
**Raw Materials**

- MR RAW MATERIALS** (extracted but not reduced or fabricated)—including:
- MRA** Asphalt, Petroleum Residues, and Mineral Tar and Pitch.
  - MRM** Other Minerals, Mineral By-Products, and Earths.
  - MRS** Seeds, Seed Grains and Other Unadapted Vegetable Products and By-Products.
  - MRU** Unadapted Animal Products and By-Products, such as bees-wax, shells, shoddy, waste, etc.

Definition of  
**MS**  
**MATERIALS**

**Saps, Gums, Dyes, Grasses, Mosses, Extracts**

- MS SAPS, GUMS, DYES, GRASSES, MOSSES, EXTRACTS**  
and other partially adapted vegetable products (excluding grains, forage, wood and fibre).

Subdivisions of  
**SA**  
**SUPPLIES**

**Forage and Other Supplies for Animals**

- SA FORAGE AND OTHER SUPPLIES FOR ANIMALS**—All expenditures, whether purchase price for, or outlay or advances under contract, or open market order for the

production of, things which have been or are planned to be finally adapted for the feeding and bedding of animals and which, when applied to use are consumed (excluding those things which on account of their adaptation to human use are classified as provisions), including:

- SAB Bedding, such as wheat and oat straw (fit only for bedding), sawdust, shavings, rye straw, rice straw, hay (fit only for bedding), peat, etc.
- SAG Grain, such as corn, oats, barley, wheat, cotton seed, flaxseed, rye, meal, chop, Milo maize, peas, beans, canary seed, etc.
- SAH Horse Shoes and Harness Supplies Expendable, such as hoof pads, packing, dressing, etc.
- SAM By-products, such as mill by-products (bran, middlings, screenings, sucerene feed, gluten meal, cottonseed meal and cake, linseed meal and cake, sunflower seed meal and cake, molasses feeds, beet pulp, etc.); packing-house by-products (tankage, blood meal, meat meal, meat scrap, ground bone, etc.); dairy by-products (skimmed milk, buttermilk, whey, etc.); brewery by-products (wet and dry brewer's grain, malt sprouts, etc.); distillery by-products (dry distillery grain, distillery slop, etc.).
- SAR Roughage, such as timothy, alfalfa, clover and wild hay, corn fodder, feed straw, Hungarian millet, Kaffir corn, etc.
- SAS Succulent Feed not By-products, such as ensilage (silo), turnips, rape, mangels, cabbages, carrots, sugar beets, forage beets, etc.
- SAX Miscellaneous Forage and Supplies for Animals, such as condition powders, bone meal, oyster shells, meat for animals, dog biscuit, rock salt, etc.

## Subdivisions of

## SC

## SUPPLIES

### Cleaning and Toilet Supplies

**SC CLEANING AND TOILET SUPPLIES**—All expenditures whether purchase price for, or outlay or advances under contract, or open market order for production of, things which have been or are planned to be finally adapted to

use as cleansers, disinfectants, deodorizers, perfumes, and other supplies for toilet purposes, which, when applied to use are consumed—including:

- SCB Toilet Brushes and Combs (expendable).
- SCC Chemical Cleansers, such as sodium and potassium hydrate (concentrated lye), ammonia hydrate, borax, sodium carbonate (washing soda or sal soda), and proprietary chemical compounds.
- SCD Disinfectants, Fungicides, Germicides, Insecticides and Vermicides, including insect preventatives and rat and other prepared animal poisons.
- SCL Toilet Liquids, Pastes, Powders and Perfumes (excluding preparations for the teeth).
- SCP Metal, Wood, Stone Polishes (other than mechanics' abrading supplies) and washing oils.
- SCR Sponges (natural and artificial), expendable brooms, brushes, buckets, and fabrics, including towels, toweling and wash cloths.
- SCS Soaps, Soap Powders, and Liquids, such as toilet soaps (including shaving soap) in bars, cakes, chips, pastes, powders and liquids, and laundry and cleaning soaps in bars, cakes, chips, pastes, powders and liquids.
- SCT Toilet Paper (sheets or rolls).
- SCX Other Cleansers and Toilet Supplies, such as tooth liquids, pastes, powders and picks, sweeping substances, laundry supplies not otherwise classified (including bluing and starch), harness dressing and soap, shoe polish and paint remover.

## Subdivisions of

## SE

## SUPPLIES

### Explosives and Pyrotechnic Supplies

**SE · EXPLOSIVES AND PYROTECHNIC SUPPLIES**—All expenditures, whether purchase price for, or outlay or advances under contract, or open market order for the production of, things which have been or are planned to be finally adapted for use in signaling, blasting, protective and recreational purposes, and which, when applied to the use for which they have been adapted, are consumed—including:

- SEA Ammunition for Revolvers, Rifles, Shot Guns and Machine Guns.
- SED Detonators, Primers, Fuses, Tracers and Grenades (none of these assembled with ammunition).
- SEF Pyrotechnic Supplies (not elsewhere classified), such as fire-crackers, torpedoes and other noise-makers, rockets, Roman candles, pinwheels and other light producers, fixed pieces, etc.
- SEP Explosives for Use as Ammunition (powder).
- SEX Explosives not Otherwise Classified, such as giant powder, dynamite, etc.

## Subdivisions of SF SUPPLIES Fuel

- SF **FUEL** (including burning and illuminating gases, oils, and liquids)—All expenditures, whether purchase price for, or outlay or advances under contract or open market order for production of, things which have been or are planned to be finally adapted to the production of heat, light, and power—including:
  - SFG Gas Fuel and Illuminants, such as water gas, air gas, oil gas, coal gas, producer gas, natural gas, by-product gas, mixed gases and acetylene gas.
  - SFJ Solid Illuminant, such as mineral, animal and vegetable fats and waxes, candles, and tapers.
  - SFL Liquid Fuel, Illuminants and Wicks, such as crude petroleum, petroleum distillates (including kerosene, headlight oil, mineral sperm, gasoline, benzine, naphtha, paraffin oil, etc.), petroleum residues (tar and pitch), alcohols, animal and fish oils, vegetable oils, mixed oils and wicks.
  - SFS Solid Fuel, such as coal and lignite, peat, coke, charcoal, wood, kindling, and matches, briquets, patent and artificial fuels, minor solid fuels and by-products (including sawdust, corncobs, straw, waste and refuse).
  - SFX Special and Miscellaneous Fuel.



## Subdivisions of SM SUPPLIES

### Mechanics', Engineers' and Electricians' Supplies

**SM MECHANICS', ENGINEERS', AND ELECTRICIANS' SUPPLIES** (furnace and foundry supplies)—All expenditures, whether purchase price for, or outlay or advances under contract or open market order for production of, things which have been or are planned to be finally adapted for the reduction of friction and attrition in the operation of machines, or for polishing or abrading incident to the proper care of machines (excepting those polishes and abraders included under cleaning supplies—SC) and which when applied to use are consumed—including:

- SMA** Abrading and Polishing Supplies, such as **sands and powders** (sands, glasses, emery, carborundum, alundum, chalk, whiting, etc.); **coated papers** (sand paper, emery paper, carborundum paper, alundum paper, etc.); **coated cloths** (sand cloth, emery cloth, carborundum cloth, alundum cloth, etc.); **pastes and liquids** (emery composition, carborundum composition, chalk composition, whiting composition, etc.); **grinding wheels and shapes** (vitrified, rubber, shellac, glue, etc.); **buffs and belts** (leather, cloth, silk, felting, gloves, etc.).
- SME** Electricians' Supplies not otherwise classified, such as dry and wet batteries, battery renewals, carbons, varnish cloth, insulating cloth, insulating cloth and tape, insulating compound and liquid for coloring electric lamps.
- SMF** Furnace and Foundry Supplies, such as bone ash, charcoal, sand, fluxes, blacking, facings, core compound, furnace cement and fire clay.
- SML** Lubricants, such as **animal oils** (fish oil, lard oil, neats-foot oil, porpoise oil, sperm oil, whale oil, etc.); **vegetable oils** (olive oil, nut oil, castor oil, cottonseed oil, linseed oil, etc.); **mineral oils** ("machine oil," "transformer oil," "cylinder oil," "engine oil," "gas motor oil," "dynamo oil," "turbine oil," "pneumatic tool oil," etc.); **greases and paste** ("axle grease," vaseline, tallow, lubricating candles, etc.); **dry lubricants** (graphite, talc, mica, etc.); **compound lubricants** (mixed lubricating oils, com-

- pound greases and paste, compound dry lubricants, belt dressing, cutting compounds and oils, etc.).
- SMP** Packing, Calking and Gaskets, such as asbestos and composition, rubber composition, leather, vegetable (fibre, cotton sheet, cotton wicking, wool wicking, flax, hemp, jute, oakum and gum), metal packing and calking, valve disks and pump valves.
- SMS** Supplies used in the Applied Arts (consumed in use, but not components of a finished article), such as soldering and welding pastes and alum, engraving and lithographing plates, brushes (excluding cleaning, mucilage and paste brushes), paint and varnish brushes, kalsomining, stucco and whitewash brushes, stippling, surfacing and paper-hanging brushes, glue brushes, painters' and engravers' brushes.
- SMW** Waste and Wipers (cotton and silk waste and rags).
- SMX** Special and Miscellaneous Mechanics', Engineers' and Electricians' Supplies; Furnace and Foundry Supplies.

## Subdivisions of SP SUPPLIES Provisions

- SP PROVISIONS**—All expenditures, whether purchase price for, or outlay or advances under contract or open market order, for the production of things which have been or are planned to be finally adapted to use for human food or drink (excluding those things of similar nature, which on account of lack of specific adaptation for use as human food, are classified as forage)—including:
- SPB** Beverages, such as coffee and coffee substitutes, tea, chocolate, cocoa, alcoholic beverages (liquors, wines, beers), soft drinks (sodas, ginger ale, sarsaparilla, cider), mineral waters, fruit juices, etc.
- SPC** Cereal Food Products, including wheat flour, breakfast foods, bread, crackers, cakes and pastry, corn flour, meal, starch, hominy, popcorn, corn cakes, corn bread, corn breakfast foods, oat meal, oat biscuits, rolled and flaked oats, steamed and cooked oats, barley food products, rye food products, buckwheat food products, rice and rice food products, tapioca, sago, etc.

- SPD Dairy Products and Eggs, including fresh, sour, and preserved milk, butter, cheese and eggs.
- SPF Fruits and Nuts, including fresh and canned deciduous and citrus fruits, tropical fruits, berries, grapes, raisins and nuts.
- SPM Meat, Fish and Fowl, including fresh and cured meats and meat by-products, (beef extract, beef juice, bovril, bouillon, roast beef, hash, sausage, etc.), canned meats, game, fresh, cured and canned fish, domestic and wild fowl.
- SPP Pickles, Condiments, Flavors, including spices, salt, vinegar, seeds, horse-radish, curry powder, flavoring extracts, sauces, salad dressings, catsups, chutneys, pickles, etc.
- SPS Saccharine Products, such as sugar, syrup, molasses, honey, candies, etc.
- SPV Vegetables, including fresh and canned root vegetables, tuberous vegetables, bulberous vegetables, cole vegetables, pods and seeds, fruit, vegetables, greens and herbs.
- SPX Fats, Oils and Miscellaneous Provisions, including lard and lard substitutes, tallow, oleomargarine, other fats, oils (olive, cottonseed, palm, lard, peanut, corn oil, oleo, codliver, etc.), prepared foods (mincemeat, soups, puddings, etc.,) and gelatin.

## Subdivisions of SS SUPPLIES

### Stationery, Drafting, Scientific and Educational Supplies

- SS **STATIONERY, DRAFTING, SCIENTIFIC AND EDUCATIONAL SUPPLIES**—All expenditures, whether purchase price for, or outlay or advances under contract or open market order for the production of, things which have been or are planned to be finally adapted for office or desk, scientific or educational use, and which when used are actually or constructively consumed—including:
  - SSA **Office Supplies**, such as paper (including plain paper, printed forms, and letter-heads, envelopes, mailing jackets and tubes, filing folders, cards, guides, tags and tag strings, carbon and ink-coated papers, wrapping, blotting, and cover papers, blank books, card board, binder board, straw board, tag board



and oil board, specially protected papers, gummed paper, labels, paper seals and paper binders); **handwriting supplies** (including pencils, leads, crayons, penholders, pencil holders, crayon holders, pens, eradicators, erasers, pencil point protectors, desk pads, blotter holders, hand blotters (rocker), etc.); **supplies for office devices** (including typewriter ribbons and other office machine ribbons, brushes (typewriter, copying bath, mucilage, and paste), pads and cloths for copying baths, inking pads for hand stamping devices, metal seals, composition for copying devices, eyelets, staples, and other fasteners for hand-fastening machines, supplies for duplicating machines, etc.); **adhesives, clips and fasteners** (including glue, paste, mucilage, pins, clips, fasteners, twine, tape, seal ribbons, rubber bands and rings, sealing wax, sealing metal, metal tags, etc.); **inks** (including drafting and drawing ink); **special and miscellaneous office supplies** (including sponges, pencil pointers, packing receptacles and packing supplies (office), binders stub files, desk calendar pads, protectors for book covers, finger cots, key rings, etc.).

- SSC Commercial Reference Books (including directories).
- SSD Drafting Supplies (including drafting papers, drawing and tracing cloth, process papers and cloth, water colors, drafting and drawing inks, artists' charcoal, thumb tacks, art gum, pounce, etc.).
- SSE Educational Supplies (including blackboard chalk, erasers, and kindergartners' supplies).
- SSM Magazines and Pamphlets (excluding library stock).
- SSN Newspapers and Newspaper Clippings.
- SSS Scientific Supplies, such as **photographic supplies**, (including developing and fixing chemicals, films, plates, printing out and developing papers, photographic glass, celluloid and gelatin, mounts, mounting tissue and mats, albumen, photographic clips, cotton pyroxylin, brushes, opaque, glass push pins, negative preservers, varnish, etc.); **chemicals** (for scientific purposes); **drugs and medicinal preparations** (other than chemicals); **hospital and surgical supplies** (other than chemicals, drugs and medicinal supplies); **laboratory supplies** (other than drugs and chemicals); **veterinary supplies** (other than drugs, chemicals, and medicinal preparations); **special and miscellaneous scientific supplies**.



## Subdivisions of SW SUPPLIES

### Wearing Apparel and Hand-Sewing Supplies

#### SW WEARING APPAREL AND HAND-SEWING SUPPLIES

—All expenditures, whether purchase price for, or outlay or advances under contract, or open market order for the production of, things which have been or are planned to be finally adapted to human use for body covering, protection and comfort (excluding recreational supplies, and helmets and suits made for persons engaged in occupations particularly hazardous on account of their necessary surroundings), and for use as hand-sewing supplies—including:

SWC Collars, Cuffs, Handkerchiefs, Neckwear and supports for Clothing, including belts, suspenders, garters, sleeve supporters, collar and shirt buttons.

SWF Outer Footwear and Leggings, such as leather, rubber, and felt boots and shoes, slippers, gaiters, leggings, spats, puttees, shoe laces, moccasins, etc.

SWG Outer Garments, such as overcoats, raincoats, furs, capes, ponches, jackets, suits, dresses, kimonos, dressing-gowns, parts of suits (blouses, jumpers, overshirts, breeches, coats for men and women; jerseys and knit waists, trousers, tunics, and waistcoats, shawls, jeans, overalls, etc.)

SWH Head Coverings and Accessories, and Hand Coverings, such as men's and women's hats, caps and knitted headwear, bonnets, veils, veilings, and hat pins, ear muffs, gloves and mittens, wristlets, hairpins, head nets, etc.

SWS Hand-sewing Supplies, such as needles, pins, thimbles, crochet-hooks and beeswax for sewing.

SWU Underwear, Hosiery, Shirts and Shirt Waists.

SWX Special and Miscellaneous Wearing Apparel, such as bath-robcs, night-gowns, pajamas, infant specialties, aprons, etc.

Subdivisions of  
**SX**  
**SUPPLIES**

**Special and Miscellaneous Supplies**

**SX SPECIAL AND MISCELLANEOUS SUPPLIES**—All expenditures, whether purchase price for, or outlay or advances under contract or open market order for the production of, things other than those classified above which have been or are planned to be finally adapted for use, and which when applied to the use for which they have been adapted, are actually or constructively consumed—including:

- SXA Agriculturists' and Florists' Supplies.
- SXB Bunting, Flags and Flagstaffs (expendable).
- SXF Fire Extinguishing Supplies.
- SXG Automobile Supplies.
- SXH Household Supplies not elsewhere classified.
- SXJ Ice (natural or artificial).
- SXL Electric Lamps.
- SXP Packing Receptacles (expendable) and other Packing Supplies (not included in SSA and SMW).
- SXR Recreational Supplies not elsewhere classified.
- SXT Tobacco Users' Supplies, Snuff and Chewing Gum.







UC SOUTHERN REGIONAL LIBRARY FACILITY



**A** 001 052 797 6

**LIBRARY  
PUBLIC AFFAIRS SERVICE**

**JUN 26 1979**

**UNIVERSITY OF CALIFORNIA  
LOS ANGELES**